



FY2023 SEPTEMBER FINANCIAL REPORT (unaudited)



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FY 2023 September (unaudited) Financial Report

January 8, 2024

Overview

The monthly financial report is directed at providing a snapshot of the General Fund revenues and expenditures, as well as other important financial information, through the month of **September**, with 100.0% of the fiscal year complete. At the end of September, 100.0% of total payroll for the fiscal year has elapsed and is reflected in the Employee Expenses category of each fund. This report also includes a Vacant Positions Summary as of 11/30/2023, an Economic Data Report, and a report reflecting Roadway Impact Fees and Park Development Fee balances by district.

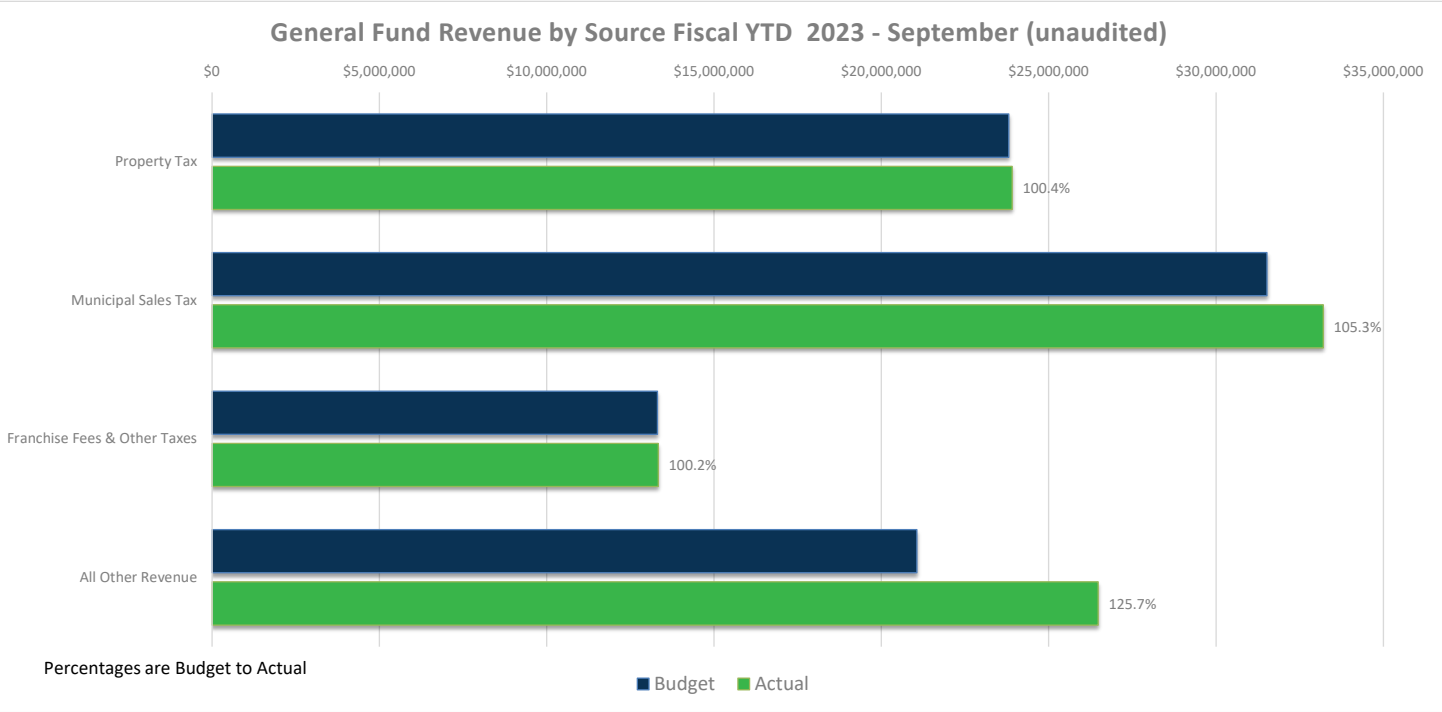
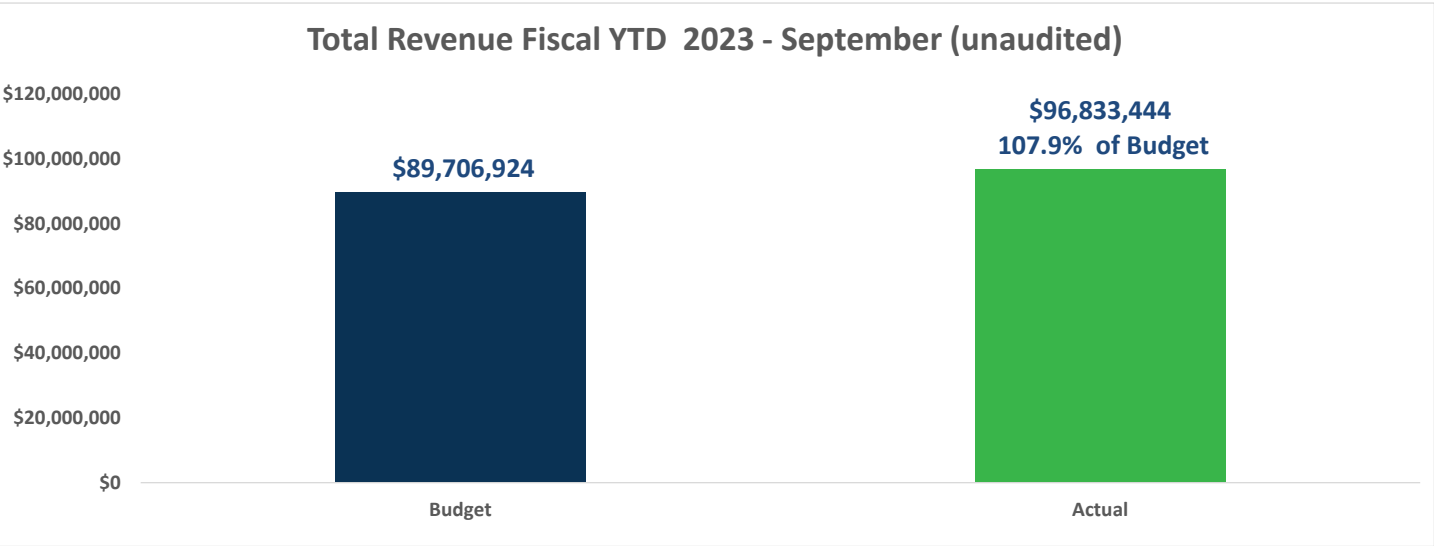
In the financial graphs, the General Fund revenues are consolidated into major revenue sources such as Property, Sales, and Other Taxes including Franchise Fees. All other General Fund revenue is consolidated for reporting purposes. General Fund expenditures are shown by department and by category.

This financial report and accompanying financial summaries are focused on year-to-date activity. Additional detailed financial information can be found within the City's FY 2023 Operating Budget and Plan of Municipal Services, and the Annual Comprehensive

Financial Report. These documents, as well as other financial information produced by the Finance Department, can be found on the City website.

*100.0% Fiscal year complete
100.0% total payroll elapsed*

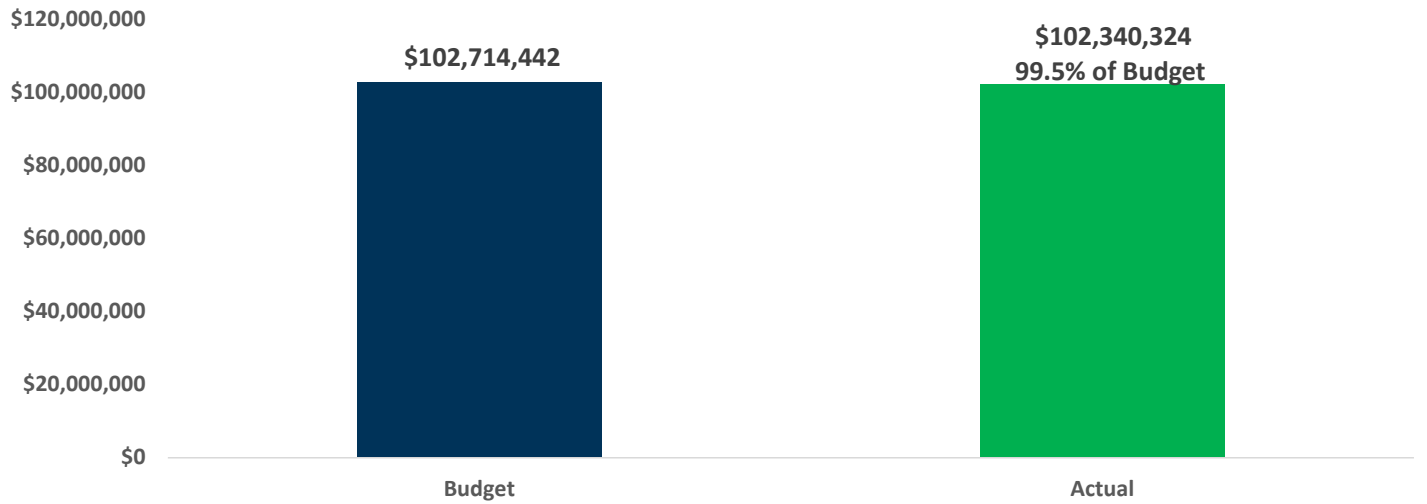
General Fund Revenues



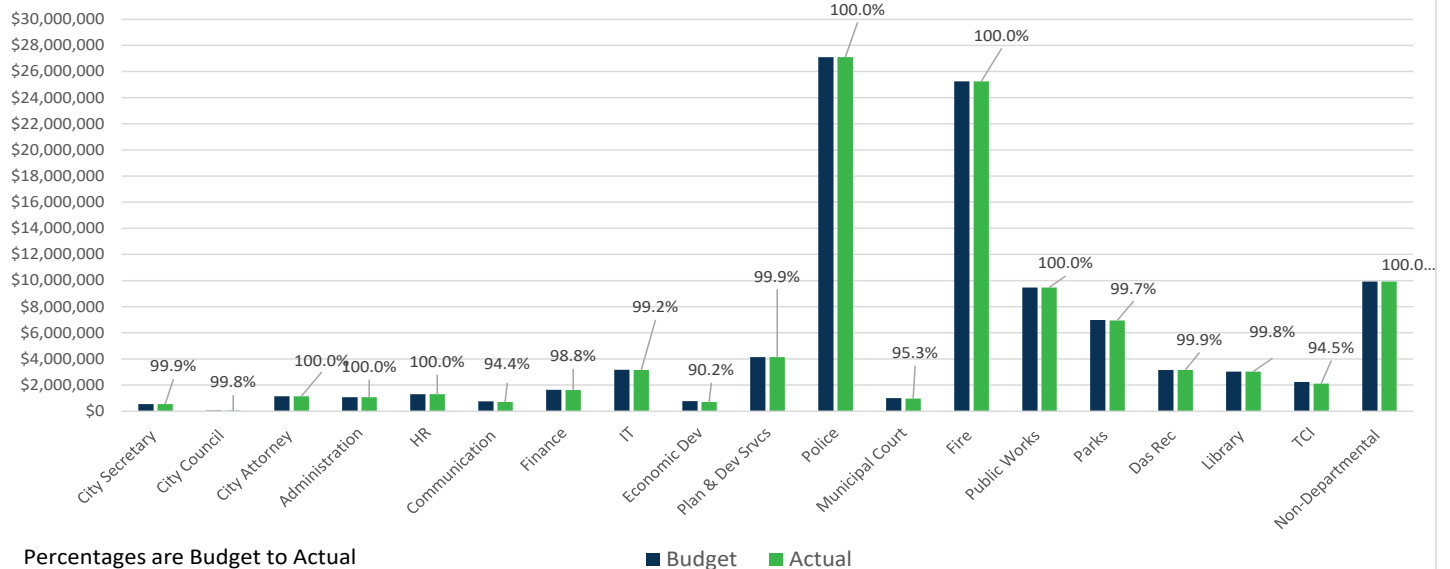
100.0% Fiscal year complete
100.0% total payroll elapsed

General Fund Expenditures

Total Expenditures Fiscal YTD 2023 - September (unaudited)



Expenditures by Department Fiscal YTD 2023 - September (unaudited)

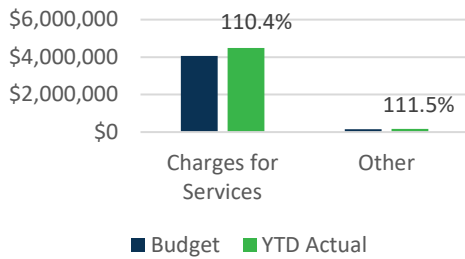


Expenditure Category	Current Total Budget	Period Activity	Expenditures YTD	Encumbrances YTD	Total Fiscal YTD Expenditures & Encumbrances	Fiscal YTD % of Budget
Employee Expenses	\$ 70,839,915	\$ 8,779,671	\$ 70,807,870	\$ -	\$ 70,807,870	100.0%
Operating Expenses	20,529,173	4,649,095	20,491,029	-	20,491,029	99.8%
Capital Expenses	3,868,444	263,177	3,610,608	-	3,610,608	93.3%
Debt Service	72,000	-	71,757	-	71,757	0.0%
Interfund Transfers	7,404,910	2,944,809	7,359,058	-	7,359,058	99.4%
Contingencies	-	-	-	-	-	0.0%
Total	\$ 102,714,442	\$ 16,636,752	\$ 102,340,322	\$ -	\$ 102,340,322	99.6%

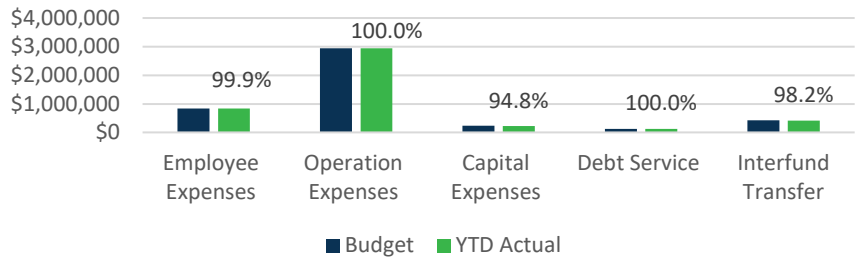
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Enterprise Funds Fiscal YTD 2023 - September

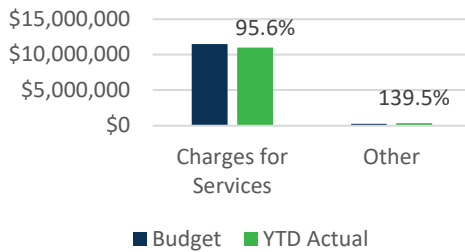
Airport Revenues



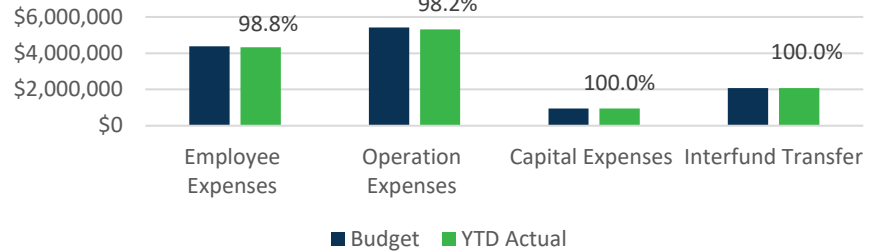
Airport Expenditures



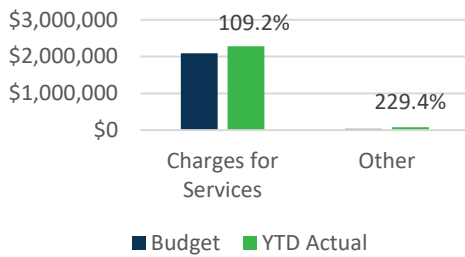
Solid Waste Revenues



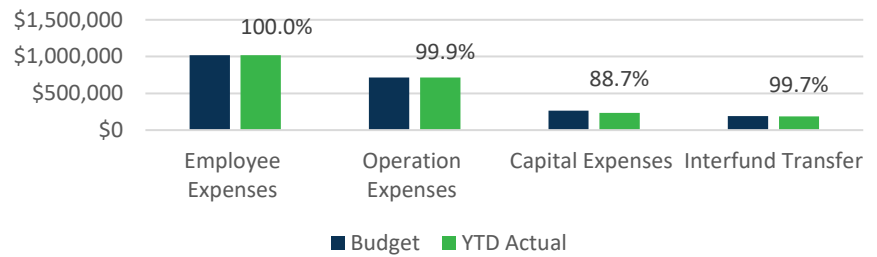
Solid Waste Expenditures



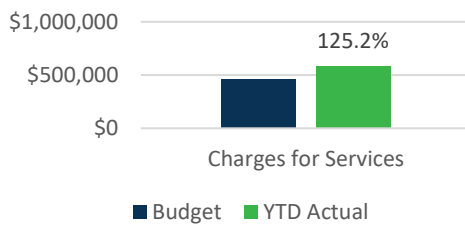
Golf Course Revenues



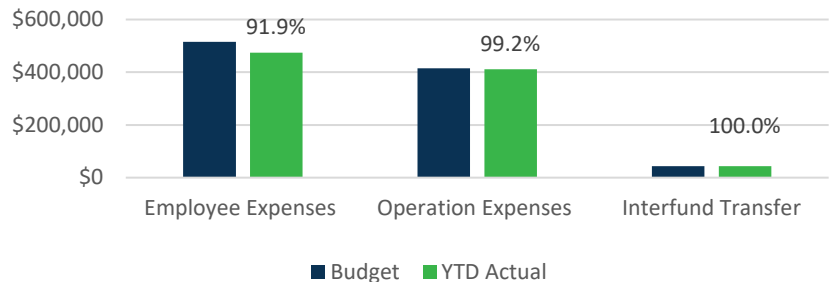
Golf Course Expenditures



Civic/Convention Center Revenues



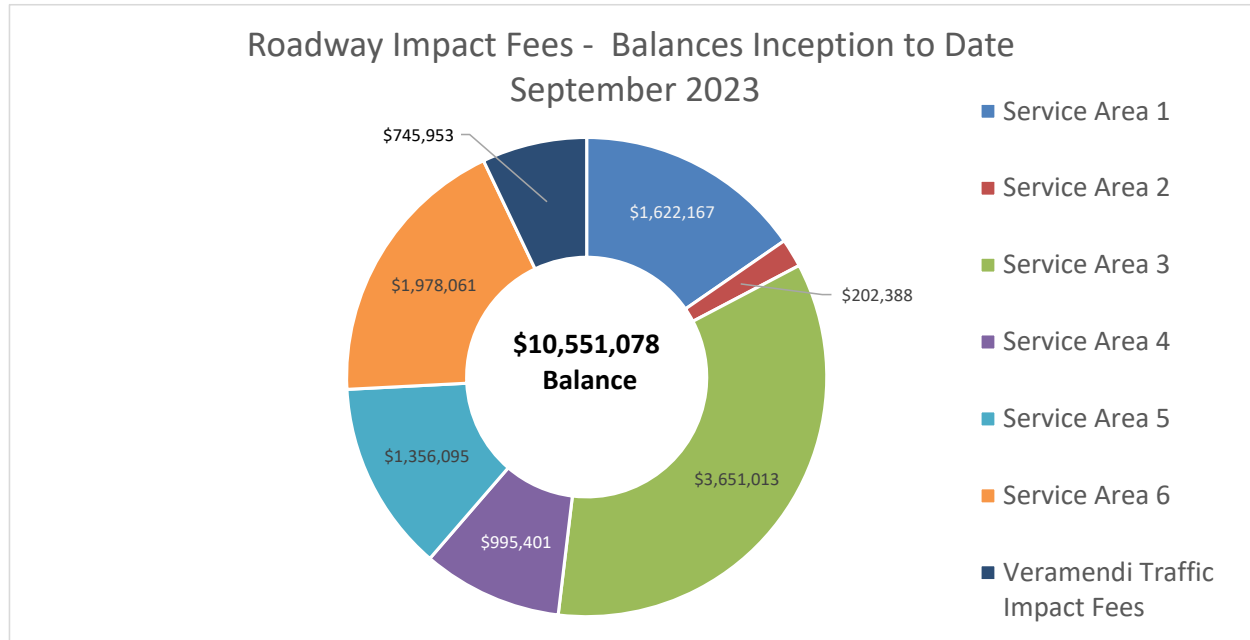
Civic/Convention Center Expenditures



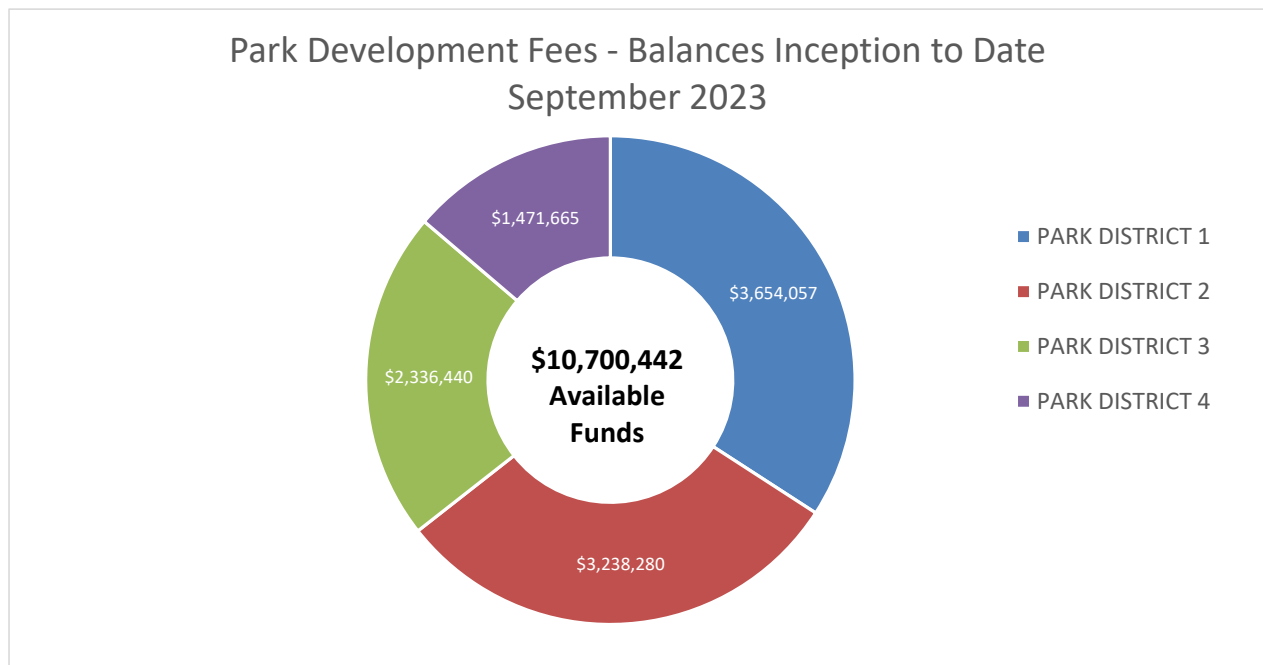
Percentages are Budget to Actual

100.0% Fiscal year complete
100.0% total payroll elapsed

Roadway Development Impact Fees

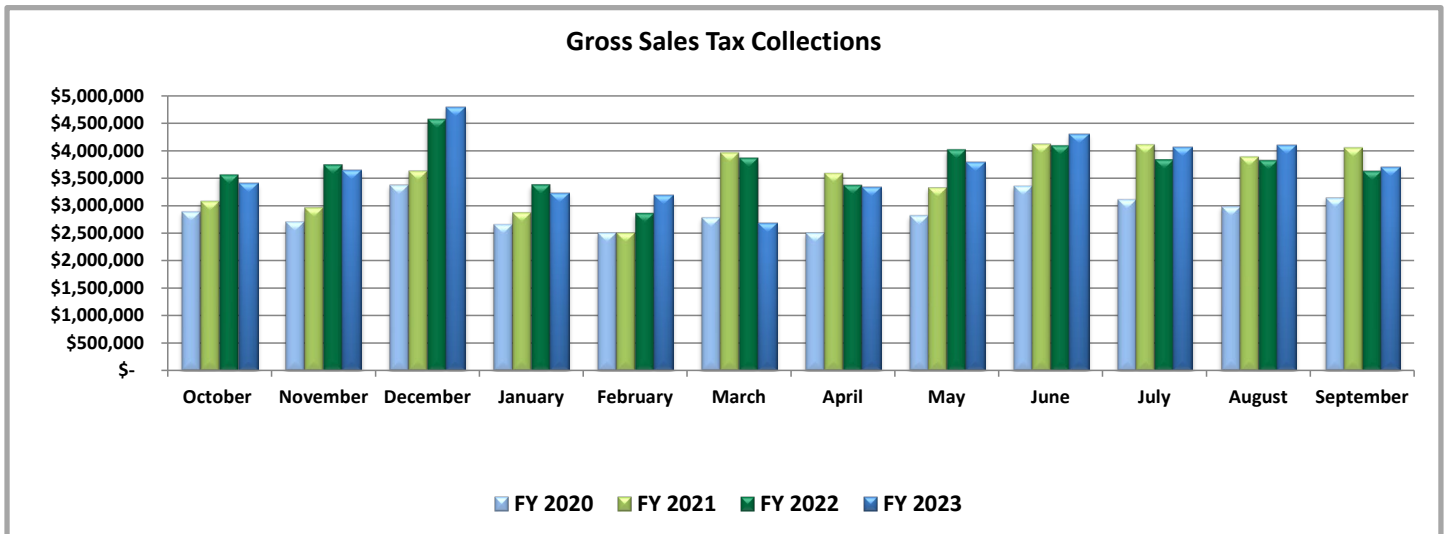


Park Development Fees



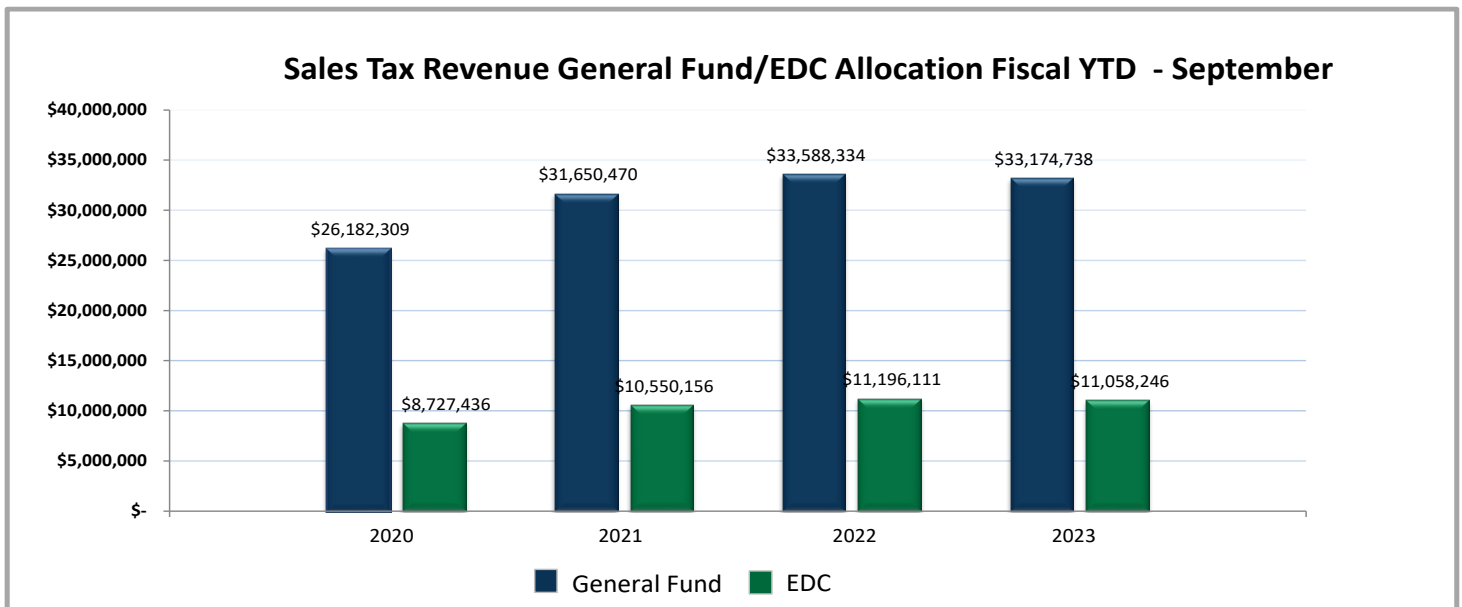
100.0% Fiscal year complete
100.0% total payroll elapsed

Economic Data Fiscal YTD 2023 - September



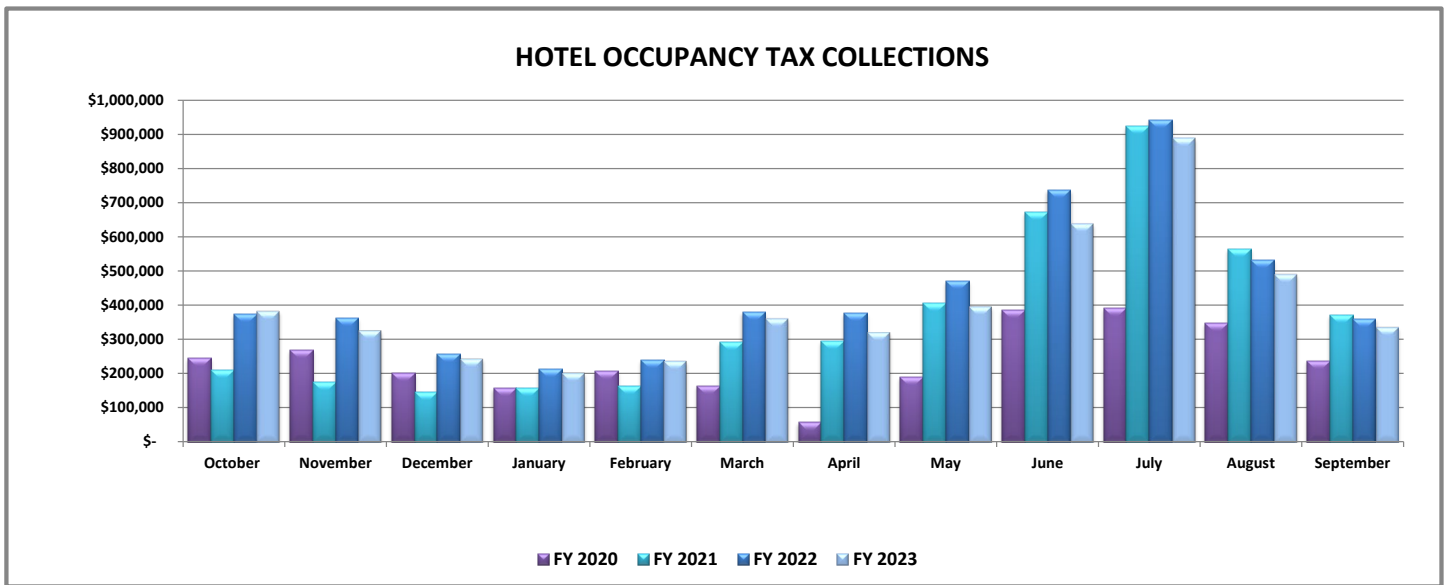
- September 2023 gross sales tax revenue was 2.2% higher than September 2022. Gross sales tax revenue fiscal year to date through September was down 1.1% compared to FY 2022. Gross sales tax revenue includes audit adjustments made at the State Comptroller's Office.
- September 2023 current period collections, which do not include audit adjustments, were up 2.4% compared to September 2022 and up 1.9% YTD compared to FY 2022.

Total Sales Tax Collections – General Fund and NBEDC



100.0% Fiscal year complete
100.0% total payroll elapsed

Hotel Occupancy Tax Collection FY 2023 - September

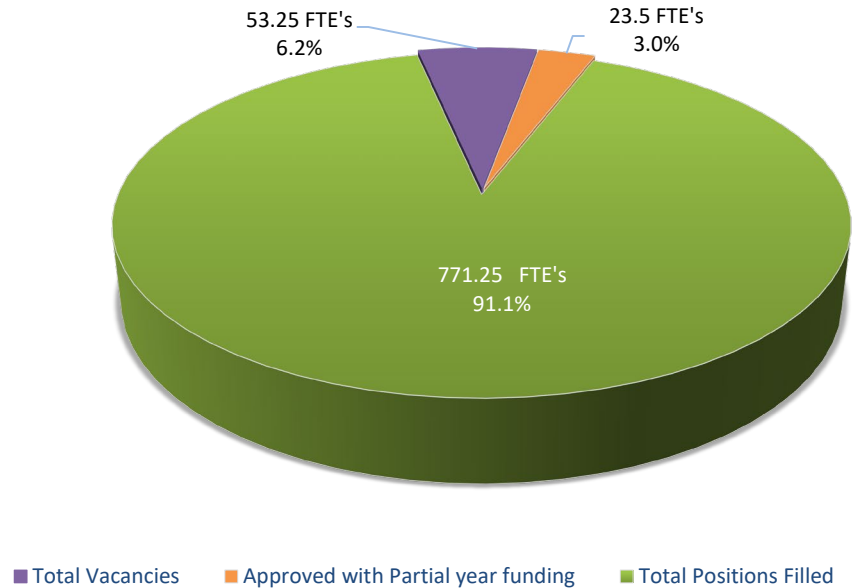


- September collections trended down this month compared to September 2022, decreasing 6.3%.
- Collections through September fiscal year to date were down 7.7% compared to FY 2022.
- The B&B and STRP sectors experienced decreases compared to the same month last year and the hotel sector had an increase of 3.9%.

100.0% Fiscal year complete
100.0% total payroll elapsed

Employee Vacancies

Filled Positions and Vacancies as of November 30, 2023



Department/Division	Vacancy
Finance	1.00
Fire	0.00
Information Technology	0.00
Library	0.50
Municipal Court	1.00
Parks	
Administration	1.00
Recreation	1.50
Operations	0.00
Das Rec	17.25
Planning and Development	
Neighborhood Services	1.00
Police	
Administration	2.00
Support Services	2.00
Patrol	1.00
Public Works	
Streets	1.00
Drainage	2.00
Transportation and Capital Improvements	4.00
Fleet	1.00
Airport	1.00
Civic Center	2.50
Golf	4.75
Solid Waste	7.00
Court Security Fund	0.75
Development Services	1.00
Total City Vacancies (FTEs)	53.25

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100.0% total payroll elapsed